

Gentlemen:

The information submitted discloses that you were incorporated on [REDACTED] under the non-profit laws of the State of [REDACTED].

Section 501(c)(3) of the Code provides exemption for:

Section 1.501(c)(3)-1(c)(1) of the Income Tax Regulations provides that:

Section 1.501(c)(3)-1 of the regulations provides, in part, as follows:

"(c)(1) Primary activities. An organization will be regarded as "operated exclusively" for one or more exempt purposes only

Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
[REDACTED]					
[REDACTED]					
1/1/1/1					

Since your activities are not religious, charitable or educational, we have concluded that you are not entitled to recognition of exemption under section 501(c)(3) of the Internal Revenue Code. You are required to file Federal income tax returns on Form 1120.

If you do not agree with these conclusions, you may, within 30 days from the date of this letter, file in duplicate a brief of the facts, law, and argument that clearly sets forth your position. If you desire an oral discussion of the issue, please indicate this in your protest. The enclosed Publication 892 gives instructions for filing a protest.

If you do not file a protest with this office within 30 days of the date of this report or letter, this proposed determination will become final.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7422(b)(2) of the Internal Revenue Code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

If this determination letter becomes a final determination, we will notify the appropriate State Officials, as required by section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type described in Code section 501(c)(3).

If you agree with these conclusions or do not wish to file a written protest, please sign and return Form 6018 in the enclosed self-addressed envelope as soon as possible.

If you have any further questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely yours,


District Director

cc: [redacted]
[redacted]
[redacted]